

RESOLUTION

A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2014 BUDGET, ADOPT THE TAX RATES FOR CALENDAR YEAR 2013, AND ADOPT THE FISCAL YEAR 2014-2019 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors (the Board of Supervisors or the Board) to approve and control the County's fiscal plan for Fiscal Year (FY) 2013; and

WHEREAS, the Board of Supervisors has established an objective to adopt a Capital Improvement Program (CIP) each year; and

WHEREAS, on January 31, 2013, the County Administrator submitted the proposed FY 2014-2019 CIP to the Board of Supervisors and the Planning Commission; and

WHEREAS, on February 28, 2013, the County Administrator submitted the Proposed FY 2014 Budget and Calendar Year 2013 Tax Rates to the Board of Supervisors; and

WHEREAS, the Planning Commission conducted two work sessions and held a public hearing on the proposed CIP, and

WHEREAS, the Board of Supervisors' Facilities Planning and Implementation Committee and the full Board of Supervisors conducted two work sessions on the proposed CIP; and

WHEREAS, the Planning Commission recommended on a vote of 3-2 that the Board of Supervisors approve the proposed CIP as proposed by the County Administrator; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2013; and

WHEREAS, the Board of Supervisors has received comments on the proposed tax rates, the proposed budget, and the proposed capital improvement program from citizens of Fauquier County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and adjusted by the Board of Supervisors; and

WHEREAS, there are funds in the Capital Improvement Fund and the County and School Division Asset Replacement funds which will be unexpended at the end of FY 2013; and

WHEREAS, on March 28, 2012, the Board of Supervisors appropriated \$1,269,925 in General Fund fund balance for the quadrennial reassessment effective January 1, 2014 for anticipated reassessment costs; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 11th day of April 2013, that the following tax rates for Calendar Year 2013 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That the FY 2014-2019 Capital Improvement Program as amended by Board of Supervisors be, and is hereby, adopted; and, be it

RESOLVED FURTHER, That the following budgets totaling \$266,568,017 be, and are hereby, approved effective July 1, 2013, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall Operating Fund budget of \$127,576,564 shall not exceed \$78,392,228 of local funds; and, be it

RESOLVED FURTHER, That all outstanding encumbrances as of June 30, 2013, are hereby re-appropriated to the 2013-14 fiscal year to the same department or account for which they are encumbered in the 2012-13 fiscal year; and, be it

RESOLVED FURTHER, That all unencumbered appropriations lapse for budget items other than grants, capital projects, and asset replacement projects; and, be it

RESOLVED FURTHER, That appropriations designated for capital projects and asset replacement projects that are unexpended as of June 30, 2013, are hereby re-appropriated to the 2013-14 fiscal year to the same projects. In addition, the County Administrator may approve necessary accounting transfers between funds to enable the proper accounting for capital and asset replacement projects; and, be it

RESOLVED FURTHER, That the approval by the Board of Supervisors of any grant funds to the County constitutes the appropriation of both the revenue to be received from the grant and the County's expenditures required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2013, are hereby re-appropriated to the 2013-14 fiscal year for those purposes. Upon completion of a grant project, staff is authorized to close out the grant and transfer any remaining balances back to the funding source; and be it

RESOLVED FURTHER, That all outstanding encumbrances and unencumbered appropriations associated with the reassessment project as of June 30, 2013, are hereby re-appropriated to the 2013-14 fiscal year; and be it

RESOLVED FURTHER, That projects which have been included in the Capital Improvement Program may be funded in future years at the discretion of the Board of Supervisors using a combination of County funds, proffers or funding from third parties; and, be it

RESOLVED FINALLY, That all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the policies and procedures established by the Board of Supervisors and administered by the County Administrator.

CALENDAR YEAR 2013 COUNTY TAX RATES

REAL ESTATE

General Real Estate \$0.929 per \$100 of assessed valuation

Special District Levy (Countywide)

Fire and Rescue \$0.045 per \$100 of assessed valuation

Conservation Easement \$0.006 per \$100 of assessed valuation

Special District Levy (District Only)

Marshall Electric Light and Business Improvement District Levy \$0.005 per \$100 of assessed valuation

PERSONAL PROPERTY

Tangible Personal Property \$4.65 per \$100 of assessed valuation

Business Furniture, Fixtures, and Equipment \$2.30 per \$100 of assessed valuation

Machinery and Tools \$2.30 per \$100 of assessed valuation

Motor Homes, Campers, and Boats \$1.50 per \$100 of assessed valuation

Motor Vehicle Carriers (30+ passengers) \$1.00 per \$100 of assessed valuation

Fire and Rescue Volunteer Vehicles \$0.25 per \$100 of assessed valuation

Handicap Equipped Vehicles \$0.05 per \$100 of assessed valuation

Aircraft¹ \$0.001 per \$100 of assessed valuation

Mobile Homes \$0.98 per \$100 of assessed valuation

¹Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

Note: The Bethel Academy Street Service District consists of a \$522.08 surcharge per lot located within the district.

FY 2014 Expenditures

| Fund/Department | Amount |
|--|---------------------|
| General Government | |
| Board of Supervisors | \$268,409 |
| Commissioner of the Revenue | \$1,348,100 |
| County Administration | \$706,483 |
| County Attorney | \$666,751 |
| Finance | \$1,585,834 |
| Geographic Information Systems | \$291,285 |
| Human Resources | \$1,868,343 |
| Independent Auditor | \$147,594 |
| Information Technology | \$3,212,953 |
| Management & Budget | \$420,825 |
| Registrar | \$412,057 |
| <u>Treasurer</u> | \$1,130,814 |
| Subtotal General Government | \$12,059,448 |
| Judicial Administration | |
| Adult Court Services | \$944,075 |
| Circuit Court | \$136,565 |
| Clerk of the Circuit Court | \$1,108,348 |
| Commissioner of Accounts | \$2,400 |
| Commonwealth's Attorney | \$1,288,303 |
| General District Court | \$25,985 |
| Juvenile and Domestic Relations Court | \$17,726 |
| <u>Magistrates</u> | \$87,773 |
| Subtotal Judicial Administration | \$3,611,175 |
| Public Safety | |
| Fire, Rescue and Emergency Management | \$6,130,143 |
| Juvenile Detention and Probation | \$309,457 |
| <u>Sheriff's Office</u> | \$16,686,112 |
| Subtotal Public Safety | \$23,125,712 |
| Public Works | |
| Environmental Services - Convenience Sites | \$2,594,459 |
| <u>General Services</u> | \$4,924,748 |
| Subtotal Public Works | \$7,519,207 |
| Health & Welfare | |
| Community Services Board | \$411,005 |
| Public Health | \$537,089 |
| <u>Social Services/CSA</u> | \$8,764,437 |
| Subtotal Health & Welfare | \$9,712,531 |
| Culture | |
| Library | \$2,163,114 |
| Lord Fairfax Community College | \$54,981 |
| <u>Parks and Recreation</u> | \$3,565,709 |
| Subtotal Culture | \$5,783,804 |

Community Development

| | |
|--|--------------------|
| Agriculture Development | \$49,535 |
| Community Development | \$3,281,545 |
| Contributions | \$424,319 |
| Cooperative Extension | \$118,333 |
| Economic Development | \$397,522 |
| John Marshall Soil & Water Conservation | \$143,991 |
| <u>Planning Commission & Board of Zoning Appeals</u> | <u>\$148,386</u> |
| Subtotal Community Development | \$4,563,631 |

Non-Departmental

| | |
|----------------------------------|--------------------|
| Non-Departmental | <u>\$1,140,705</u> |
| Subtotal Non-Departmental | \$1,140,705 |

Transfers

| | |
|----------------------------------|----------------------|
| Affordable Housing Fund | \$221,632 |
| Airport Enterprise Funds | \$16,000 |
| Capital Improvement Program Fund | \$400,000 |
| County Asset Replacement Fund | \$1,259,042 |
| Debt Service Fund | \$13,145,868 |
| School Division Operating Fund | <u>\$78,392,228</u> |
| Total Transfers | \$93,434,770 |
| Total General Fund | \$160,950,983 |

Other Funds

| | |
|---|----------------------|
| Affordable Housing | \$221,632 |
| Airport Enterprise Fund | \$915,346 |
| Ambulance Revenue Fund | \$1,579,693 |
| Capital Improvement Program Fund | \$1,374,000 |
| Conservation Easement Service District Fund | \$801,878 |
| County Asset Replacement Fund | \$1,294,042 |
| Debt Service Fund | \$14,230,619 |
| Environmental Services Fund - Landfill | \$4,596,559 |
| Fleet Maintenance Fund | \$3,763,090 |
| Health Insurance Fund | \$27,688,698 |
| Volunteer Fire & Rescue Association | \$5,318,985 |
| School Division Operating Fund | \$127,576,564 |
| School Nutrition Fund | \$5,373,606 |
| School Textbook Fund | \$980,749 |
| Regional Governor's School Fund | \$1,008,188 |
| <u>School Asset Replacement Fund</u> | <u>\$2,328,155</u> |
| Total Other Funds | \$199,051,804 |

Subtotal All Funds

| | |
|------------------------------|-----------------------|
| Subtotal All Funds | \$360,002,787 |
| Less Transfers | <u>(\$93,434,770)</u> |
| Total Appropriations: | \$266,568,017 |

FY 2014 Revenue

| Source | Amount |
|--|----------------------|
| LOCAL REVENUE | |
| General Property Tax | |
| Real Estate | \$87,195,094 |
| Public Service | \$6,570,000 |
| Personal Property | \$15,900,000 |
| Rollback Taxes | \$50,000 |
| Bethel Academy | \$58,460 |
| Delinquent Real Property | \$1,100,000 |
| Delinquent Public Service | \$60,000 |
| Delinquent Personal Property | \$480,000 |
| Penalties | \$855,000 |
| <u>Interest</u> | <u>\$415,000</u> |
| Total General Property Tax | \$112,683,554 |
| Other Local Taxes | |
| Sales Tax (Local) | \$7,400,000 |
| Utility Tax | \$1,400,000 |
| Utility Consumption Tax | \$190,000 |
| BPOL Tax | \$1,305,000 |
| Auto Decals | \$1,750,000 |
| Bank Stock Tax | \$100,000 |
| Recording Tax & Fees (Deeds) | \$1,480,000 |
| Recording Tax & Fees (Wills) | \$30,000 |
| <u>Transient Occupancy Tax</u> | <u>\$90,000</u> |
| Total Other Local Taxes | \$13,745,000 |
| Permit, Fees, and Licenses | |
| Dog Tags | \$40,000 |
| Land Use Fees | \$10,000 |
| Transfer Fees | \$2,000 |
| Concealed Weapon Permits | \$2,000 |
| Police Background Checks | \$2,000 |
| <u>Community Development Fees</u> | <u>\$870,000</u> |
| Total Permits, Fees, and Licenses | \$926,000 |
| Fines and Forfeitures | |
| Local Fines | \$600,000 |
| Zoning Violation Fines | \$3,000 |
| <u>Interest on Local Fines</u> | <u>\$6,000</u> |
| Total Fines and Forfeitures | \$609,000 |
| Use of Money and Property | |
| Interest Income - General Fund | \$150,000 |
| Rental of County Property | \$44,110 |
| Rental Health Department | \$25,700 |
| Rental of Armory | \$12,000 |
| <u>Rental Hospital Hill Property</u> | <u>\$126,825</u> |
| Total Use of Money and Property | \$358,635 |

Charges for Services

| | |
|----------------------------------|--------------------|
| Excess Fees | \$90,000 |
| Remote Access Clerk Fee | \$20,000 |
| Sheriff Fees | \$3,742 |
| Courtroom Security | \$200,000 |
| Detention Fee | \$4,500 |
| Law Library Fees | \$16,000 |
| Local Cost | \$18,000 |
| Inmate DNA | \$500 |
| Inmate Processing Fee | \$7,000 |
| Commonwealth's Attorney Fees | \$3,000 |
| County Attorney Fees | \$8,000 |
| Correction & Detention Charges | \$53,000 |
| Street Signs | \$1,200 |
| Fingerprinting Fees | \$9,000 |
| Parks & Recreation | \$497,589 |
| Library Fees | \$75,000 |
| Sales of Tax Maps | \$100 |
| <u>Sales of GIS Maps</u> | <u>\$10,000</u> |
| Total Charge for Services | \$1,016,631 |

Miscellaneous Revenue & Recovered Costs

| | |
|--|------------------|
| Farm Tour Donations | \$2,000 |
| Admin Fees - Debt Set-Off | \$70,000 |
| Lien Fees - Treasurer | \$41,100 |
| Lien Fees - County Attorney | \$2,000 |
| Commonwealth's Attorney Collection Fees | \$117,000 |
| HR Background Checks | \$40,000 |
| Wellness Dollars | \$15,000 |
| HR Miscellaneous Revenue | \$22,680 |
| Town Election Reimbursement | \$13,424 |
| Town Code Red Emergency System Recoveries | \$5,000 |
| Miscellaneous Revenue | \$38,180 |
| Other Government Charges | \$10,500 |
| Jail Boarding - Other Governments | \$500 |
| Work Release | \$65,000 |
| Canteen Medical Reimbursements | \$6,500 |
| Home Incarceration Fees | \$22,000 |
| CSA Refunds | \$10,000 |
| Warrenton Community Center Recovered Costs | \$19,000 |
| Radio Reimbursement - Culpeper/Rappahannock | \$25,862 |
| <u>Miscellaneous Recoveries</u> | <u>\$2,000</u> |
| Total Miscellaneous Revenue & Recovered Costs | \$527,746 |

| | |
|----------------------------|----------------------|
| Total Local Revenue | \$129,866,566 |
|----------------------------|----------------------|

STATE REVENUE**Non-Categorical Aid**

| | |
|----------------------------------|---------------------|
| Rolling Stock Tax | \$85,000 |
| Mobile Home Titling Tax | \$18,000 |
| Rental Car Tax | \$5,000 |
| Personal Property Tax Relief | \$13,659,496 |
| <u>Communication Tax</u> | <u>\$3,000,000</u> |
| Total Non-Categorical Aid | \$16,767,496 |

Shared Expenses

| | |
|--------------------------------------|--------------------|
| Commonwealth's Attorney | \$471,536 |
| Sheriff | \$3,463,723 |
| Commissioner of the Revenue | \$176,444 |
| Treasurer | \$148,699 |
| Registrar | \$62,244 |
| Clerk of the Court | \$481,584 |
| <u>Adult Confinement – Detention</u> | <u>\$225,000</u> |
| Total Shared Expenses | \$5,029,230 |

Categorical Aid

| | |
|---------------------------------|--------------------|
| Social Services | \$1,277,256 |
| Comprehensive Services Act | \$1,913,225 |
| Bright Stars Initiative | \$54,000 |
| Recordation Tax | \$450,000 |
| Library Aid | \$151,041 |
| Commissioner of the Arts | \$5,000 |
| Jury Duty Reimbursement | \$30,000 |
| Adult Court Services – Pretrial | \$240,602 |
| Community Corrections | \$253,240 |
| Juv. Community Crime Control | \$36,836 |
| E-911 Wireless Program | \$108,272 |
| Prisoner Transportation | \$15,000 |
| Armory | \$8,500 |
| <u>Miscellaneous</u> | <u>\$2,000</u> |
| Total Categorical Aid | \$4,544,972 |

Total State Revenue **\$26,341,698**

FEDERAL REVENUE

| | |
|------------------------------|--------------------|
| Welfare Administration | \$1,859,308 |
| <u>Public Safety</u> | <u>\$147,055</u> |
| Total Federal Revenue | \$2,006,363 |

INTERGOVERNMENTAL

| | |
|--------------------------------|--------------------|
| Volunteer Fire and Rescue Fund | \$166,619 |
| <u>Ambulance Revenue Fund</u> | <u>\$1,110,409</u> |
| Total Intergovernmental | \$1,277,028 |

Use of Fund Balance **\$1,459,328**

Total General Fund **\$160,950,983**

OTHER FUNDS

| | |
|---|----------------------|
| Affordable Housing Fund | \$221,632 |
| Airport Enterprise Funds | \$915,346 |
| Ambulance Revenue Fund | \$1,579,693 |
| County Asset Replacement | \$1,294,042 |
| Capital Improvement Program Fund | \$1,374,000 |
| Conservation Easement Service District Fund | \$801,878 |
| Debt Service Fund | \$14,230,619 |
| Environmental Services Enterprise Fund - Landfill | \$4,596,559 |
| Fleet Maintenance Fund | \$3,763,090 |
| Health Insurance Fund | \$27,688,698 |
| Volunteer Fire & Rescue Association Fund | \$5,318,985 |
| School Division Operating Fund | \$127,576,564 |
| School Division Nutrition Fund | \$5,373,606 |
| School Division Textbook Fund | \$980,749 |
| School Division Asset Replacement Fund | \$2,328,155 |
| <u>Regional Governor's School Fund</u> | <u>\$1,008,188</u> |
| Total Other Funds | \$199,051,804 |

| | |
|---------------------------|-----------------------|
| Total All Funds | \$360,002,787 |
| <u>Less Local Support</u> | <u>(\$93,434,770)</u> |
| Total Revenue | \$266,568,017 |

FY 2014 Adopted Budget Summary

| Category | FY 2014 Expenditures | FY 2014 Revenue | FY 2014 Local Funding | Local Funding % of Total |
|---|-------------------------|----------------------|--------------------------|-----------------------------|
| <u>General Government</u> | | | | |
| County Operating | \$67,516,213 | \$17,264,065 | \$50,252,148 | 33.7% |
| Landfill | 4,596,559 | 4,596,559 | 0 | 0.0% |
| Affordable Housing | 221,632 | 0 | 221,632 | 0.1% |
| Airport | 915,346 | 899,346 | 16,000 | 0.0% |
| County Asset Replacement | 1,294,042 | 35,000 | 1,259,042 | 0.8% |
| Capital Improvements | 1,374,000 | 974,000 | 400,000 | 0.3% |
| <u>Debt Service</u> | <u>1,945,965</u> | <u>92,365</u> | <u>1,853,600</u> | <u>1.2%</u> |
| Subtotal, General Government: | \$77,863,757 | \$23,861,335 | \$54,002,422 | 36.3% |
| <u>School Division</u> | | | | |
| School Operating | \$127,576,564 | \$49,184,336 | \$78,392,228 | 52.6% |
| Nutrition Program | 5,373,606 | 5,373,606 | 0 | 0.0% |
| Textbooks | 980,749 | 980,749 | 0 | 0.0% |
| Regional Governor's School | 1,008,188 | 1,008,188 | 0 | 0.0% |
| School Division Asset Replacement | 2,328,155 | 2,328,155 | 0 | 0.0% |
| Capital Improvements | 0 | 0 | 0 | 0.0% |
| <u>Debt Service</u> | <u>12,284,654</u> | <u>992,386</u> | <u>11,292,268</u> | <u>7.6%</u> |
| Subtotal, School System: | \$149,551,916 | \$59,867,420 | \$89,684,496 | 60.2% |
| Total, Government & Schools: | \$227,415,673 | \$83,728,755 | \$143,686,918 | 96.5% |
| <u>Internal Service Funds</u> | | | | |
| Fleet Maintenance | \$3,763,090 | \$3,763,090 | \$0 | 0.0% |
| Health Insurance | 27,688,698 | 27,688,698 | 0 | 0.0% |
| <u>Special Revenue Funds</u> | | | | |
| Volunteer Fire and Rescue | \$5,318,985 | \$701,805 | \$4,617,180 | 3.1% |
| Conservation Easement | 801,878 | 190,000 | 611,878 | 0.4% |
| Ambulance Revenue | 1,579,693 | 1,579,693 | 0 | 0.0% |
| Total Appropriations: | \$266,568,017 | \$117,652,041 | \$148,915,976 | 100.0% |

FY 2014 Adopted Budget - Expenditures by Fund

| Category | FY 2013 Adopted | FY 2014 Adopted | FY 2013-14 Change (\$) | FY 2013-14 Change (%) |
|---|----------------------|----------------------|---------------------------|--------------------------|
| <u>General Government</u> | | | | |
| County Operating | \$65,298,238 | \$67,516,213 | \$2,217,975 | 3.4% |
| Landfill | 4,250,014 | 4,596,559 | 346,545 | 8.2% |
| Affordable Housing | 203,632 | 221,632 | 18,000 | 8.8% |
| Airport | 898,209 | 915,346 | 17,137 | 1.9% |
| County Asset Replacement | 1,222,000 | 1,294,042 | 72,042 | 5.9% |
| Capital Improvements | 200,000 | 1,374,000 | 1,174,000 | 587.0% |
| <u>Debt Service</u> | <u>1,805,286</u> | <u>1,945,965</u> | <u>140,679</u> | <u>7.8%</u> |
| Subtotal, General Government: | \$73,877,379 | \$77,863,757 | \$3,986,378 | 5.4% |
| <u>School Division</u> | | | | |
| School Operating | \$125,567,417 | \$127,576,564 | \$2,009,147 | 1.6% |
| Nutrition Program | 5,152,443 | 5,373,606 | 221,163 | 4.3% |
| Textbooks | 775,686 | 980,749 | 205,063 | 26.4% |
| Regional Governor's School | 944,293 | 1,008,188 | 63,895 | 6.8% |
| School Division Asset Replacement | 2,053,605 | 2,328,155 | 274,550 | 13.4% |
| Capital Improvements | 0 | 0 | 0 | 0.0% |
| <u>Debt Service</u> | <u>11,641,435</u> | <u>12,284,654</u> | <u>643,219</u> | <u>5.5%</u> |
| Subtotal, School System: | \$146,134,879 | \$149,551,916 | \$3,417,037 | 2.3% |
| Total, Government & Schools: | \$220,012,258 | \$227,415,673 | \$7,403,415 | 3.4% |
| <u>Internal Service Funds</u> | | | | |
| Fleet Maintenance | \$3,739,666 | \$3,763,090 | \$23,424 | 0.6% |
| Health Insurance | 25,111,020 | 27,688,698 | 2,577,678 | 10.3% |
| <u>Special Revenue Funds</u> | | | | |
| Volunteer Fire and Rescue | \$4,760,576 | \$5,318,985 | \$558,409 | 11.7% |
| Conservation Easement | 729,673 | 801,878 | 72,205 | 9.9% |
| Ambulance Revenue | 1,588,928 | 1,579,693 | (9,235) | -0.6% |
| Total Expenditures: | \$255,942,121 | \$266,568,017 | \$10,625,896 | 4.2% |

FY 2014 Adopted Budget - Local Funding

| Category | FY 2013 Adopted | FY 2014 Adopted | FY 2013-14 Change (\$) | FY 2013-14 Change (%) |
|---|----------------------|----------------------|---------------------------|--------------------------|
| <u>General Government</u> | | | | |
| County Operating | \$47,498,371 | \$50,252,148 | \$2,753,777 | 5.8% |
| Landfill | 0 | 0 | 0 | 0.0% |
| Affordable Housing | 203,632 | 221,632 | 18,000 | 8.8% |
| Airport | 16,000 | 16,000 | 0 | 0.0% |
| County Asset Replacement | 1,187,000 | 1,259,042 | 72,042 | 6.1% |
| Capital Improvements | 200,000 | 400,000 | 200,000 | 100.0% |
| <u>Debt Service</u> | <u>1,745,016</u> | <u>1,853,600</u> | <u>108,584</u> | <u>6.2%</u> |
| Subtotal, General Government: | \$50,850,019 | \$54,002,422 | \$3,152,403 | 6.2% |
| <u>School Division</u> | | | | |
| School Operating | \$76,892,228 | \$78,392,228 | \$1,500,000 | 2.0% |
| Nutrition Program | 0 | 0 | 0 | 0.0% |
| Textbooks | 0 | 0 | 0 | 0.0% |
| Regional Governor's School | 0 | 0 | 0 | 0.0% |
| School Division Asset Replacement | 0 | 0 | 0 | 0.0% |
| Capital Improvements | 0 | 0 | 0 | 0.0% |
| <u>Debt Service</u> | <u>11,251,929</u> | <u>11,292,268</u> | <u>40,339</u> | <u>0.4%</u> |
| Subtotal, School System: | \$88,144,157 | \$89,684,496 | \$1,540,339 | 1.7% |
| Total, Government & Schools: | \$138,994,176 | \$143,686,918 | \$4,692,742 | 3.4% |
| <u>Internal Service Funds</u> | | | | |
| Fleet Maintenance | \$0 | \$0 | \$0 | 0.0% |
| Health Insurance | 0 | 0 | 0 | 0.0% |
| <u>Special Revenue Funds</u> | | | | |
| Volunteer Fire and Rescue | \$4,545,492 | \$4,617,180 | \$71,688 | 1.6% |
| Conservation Easement | 603,173 | 611,878 | 8,705 | 1.4% |
| Ambulance Revenue | 0 | 0 | 0 | 0.0% |
| Total Local Funding: | \$144,142,841 | \$148,915,976 | \$4,773,135 | 3.3% |

FY 2014-2019 Adopted Capital Improvement Program

| Department/Project | Prior Funding | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 14-19 Total | Future Years | CIP Total |
|---------------------------------------|---------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <u>Fire & Emergency Services</u> | | | | | | | | | | |
| Western Fire & Rescue Station | \$0 | \$4,800,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,800,000 | \$0 | \$4,800,000 |
| Station Renovation Projects | 0 | 0 | 0 | 0 | 4,630,000 | 0 | 0 | 4,630,000 | 9,690,000 | 14,320,000 |
| <u>Sheriff's Office</u> | | | | | | | | | | |
| Public Safety Communications | \$0 | \$0 | \$0 | \$3,600,000 | \$0 | \$0 | \$6,482,000 | \$10,082,000 | \$0 | \$10,082,000 |
| <u>General Services</u> | | | | | | | | | | |
| Facilities Master Plan | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$100,000 |
| Sheriff's Office Renovation/Expansion | 0 | 0 | 500,000 | 4,000,000 | 0 | 0 | 0 | 4,500,000 | 0 | 4,500,000 |
| Stafford Property Development | 200,000 | 0 | 0 | 3,000,000 | 3,000,000 | 0 | 0 | 6,000,000 | 0 | 6,200,000 |
| School/County Office Space | 0 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 1,000,000 | 10,000,000 | 11,000,000 |
| <u>Library</u> | | | | | | | | | | |
| New Baltimore Library | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,100,000 | \$9,100,000 |
| Central Library | 0 | 0 | 0 | 5,150,000 | 5,150,000 | 0 | 0 | 10,300,000 | 0 | 10,300,000 |
| Historic Resources Library | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| <u>Parks & Recreation</u> | | | | | | | | | | |
| Southern Sports Complex | \$881,099 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,000,000 | \$5,000,000 | \$0 | \$5,881,099 |
| Northern Swimming Pool | 0 | 0 | 200,000 | 1,300,000 | 0 | 0 | 0 | 1,500,000 | 0 | 1,500,000 |
| Vint Hill Village Green & Theater | 0 | 0 | 200,000 | 2,000,000 | 0 | 0 | 0 | 2,200,000 | 0 | 2,200,000 |
| Marshall Community Center | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 0 | 1,000,000 | 1,000,000 | 2,000,000 |
| Central Sports Complex | 0 | 200,000 | 4,300,000 | 0 | 0 | 0 | 0 | 4,500,000 | 0 | 4,500,000 |
| Southern Community Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000,000 | 3,000,000 |
| <u>Environmental Services</u> | | | | | | | | | | |
| Landfill Expansion | \$0 | \$974,000 | \$2,670,000 | \$1,240,000 | \$5,017,500 | \$4,656,000 | \$160,000 | \$14,717,500 | \$0 | \$14,717,500 |
| Landfill Closure/Post-Closure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$10,700,000 | 10,700,000 |
| New Baltimore Convenience Site | 0 | 100,000 | 950,000 | 0 | 0 | 0 | 0 | 1,050,000 | 0 | 1,050,000 |
| Marshall Convenience Site | 0 | 0 | 0 | 0 | 100,000 | 1,060,000 | 0 | 1,160,000 | 0 | 1,160,000 |
| <u>Utilities/Infrastructure</u> | | | | | | | | | | |
| Marshall Water System Improvements | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000,000 | \$2,000,000 |
| Opal Water System | 0 | 0 | 200,000 | 3,050,000 | 3,250,000 | 0 | 0 | 6,500,000 | 6,500,000 | 13,000,000 |
| Midland/Bealeton Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,200,000 | 5,200,000 |
| Midland Service District Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 2,000,000 |
| Catlett /Calverton Sewer | 7,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,000,000 |
| COUNTY CIP TOTAL: | \$8,081,099 | \$6,174,000 | \$9,020,000 | \$23,340,000 | \$22,147,500 | \$5,716,000 | \$12,642,000 | \$79,039,500 | \$60,190,000 | \$147,310,599 |
| <u>School Division</u> | | | | | | | | | | |
| Middle School Renovation | \$0 | \$0 | \$0 | \$2,000,000 | \$9,000,000 | \$9,000,000 | \$0 | \$20,000,000 | \$0 | \$20,000,000 |
| ES-12 Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,793,000 | 1,793,000 |
| Fauquier HS Renovation | 36,700,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,700,000 |
| SCHOOL SYSTEM TOTAL: | \$36,700,000 | \$0 | \$0 | \$2,000,000 | \$9,000,000 | \$9,000,000 | \$0 | \$20,000,000 | \$1,793,000 | \$58,493,000 |
| CIP GRAND TOTAL: | | \$6,174,000 | \$9,020,000 | \$25,340,000 | \$31,147,500 | \$14,716,000 | \$12,642,000 | \$99,039,500 | \$61,983,000 | \$205,803,599 |
| CASH CONTRIBUTION: | | \$880,000 | \$2,050,000 | \$2,450,000 | \$1,963,000 | \$1,560,000 | \$1,160,000 | \$10,063,000 | | |

NOTE: CIP does not include anticipated pass-through funding of \$4.5 million for Brookside Parkway in FY 2013 and 2014.

FY 2014-2019 Adopted Capital Improvement Program

| Description | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>Financing Scenarios</u> | | | | | | | |
| Projected Outstanding Debt | 128,127,638 | \$129,195,629 | \$121,617,441 | \$123,909,999 | \$137,322,110 | \$157,029,870 | \$159,682,503 |
| Projected Additional Debt | 10,300,000 | 974,000 | 6,970,000 | 22,890,000 | 25,017,500 | 13,156,000 | 11,482,000 |
| Total Projected Debt | \$138,427,638 | \$130,169,629 | \$128,587,441 | \$146,799,999 | \$162,339,610 | \$170,185,870 | \$171,164,503 |
| Projected Debt Service - County | \$13,483,219 | \$13,798,768 | \$13,493,144 | \$14,140,176 | \$15,717,557 | \$16,173,369 | \$16,903,442 |
| Projected Debt Service - F&R | 653,448 | 1,002,258 | 1,311,138 | 1,303,038 | 1,357,443 | 1,617,073 | 1,602,722 |
| Total Projected Debt Service | \$14,136,667 | \$14,801,026 | \$14,804,282 | \$15,443,214 | \$17,075,000 | \$17,790,442 | \$18,506,165 |
| Revenue Estimate - General Fund | \$155,559,240 | \$159,491,655 | \$163,478,946 | \$168,383,315 | \$172,592,898 | \$176,907,720 | \$181,330,413 |
| Revenue Estimate - Other Funds | 5,490,249 | 5,640,863 | 5,781,885 | 5,955,341 | 6,104,225 | 6,256,830 | 6,413,251 |
| Total Revenue Estimate | \$161,049,489 | \$165,132,518 | \$169,260,831 | \$174,338,656 | \$178,697,122 | \$183,164,550 | \$187,743,664 |
| Revenue % Chg. from Prev. Year | 1.7% | 2.5% | 2.5% | 3.0% | 2.5% | 2.5% | 2.5% |
| Debt Service % of Projected Revenue | --- | 9.0% | 8.7% | 8.9% | 9.6% | 9.7% | 9.9% |

NOTE: CIP does not include anticipated pass-through funding of \$4.5 million for Brookside Parkway in FY 2013 and 2014.